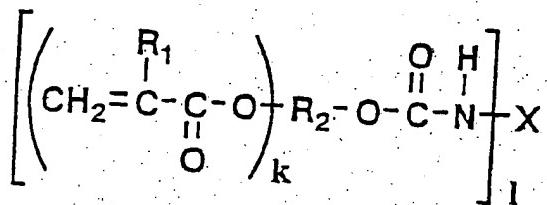


**IN THE CLAIMS:**

1. (Currently Amended): An anti-reflection material comprising a transparent substrate, a hard coat layer provided on one surface or two surfaces of said transparent substrate directly or via another layer, and an anti-reflection film having a lower refractive index than said hard coat layer further provided on a surface of said hard coat layer, wherein said hard coat layer comprises a polymer copolymerizing copolymer of at least a (meth)acrylate compound having a fluorene structure and a urethane(meth)acrylate compound having the chemical formula



wherein R<sub>1</sub> is hydrogen or methyl; R<sub>2</sub> is a compound excluding hydroxyl groups from a polyhydric alcohol; X is a component, excluding isocyanate groups, from an organic isocyanate compound; k is an integer of 1 to 5; and l is an integer of 1 to 3, with the proviso that k and l cannot both be 1.

2. (Previously Cancelled).

3. (Previously Presented): An anti-reflection material as recited in claim 1, wherein said hard coat layer comprises a filler having a refractive index of 1.6 to 2.7.

4. (Previously Presented): An anti-reflection material as recited in claim 1, wherein said anti-reflection film has a critical surface tension of 20 dynes/cm or less.

5. (Previously Presented): A polarization film wherein a protecting layer is laminated on the opposite side of the surface of said transparent substrate of said anti-reflection material as recited in Claim 1 in which said hard coat and said anti-reflection film are provided, via a polarization substrate.

6. – 13. (Cancelled).